

PHUND\$ Public Health Uniform National Data System

The Public Health Uniform National Data System (PHUND\$), hosted by the National Association of County and City Health Officials (NACCHO), is a Web-based portal for the collection of financial and demographic data from local health departments (LHDs) and other public health agencies.

The Context

Public health agencies lack both a method to rigorously collect and analyze their financial data and a routine structure to report nationally on their funding or financial performance. Without such mechanisms, policymakers and government agencies might struggle to determine how best to fund public health services and activities—or to know if funds are being used efficiently. Additionally, public health officials may find it difficult to understand the relationship between funding and health outcomes in their communities.

The Need

Sustaining the governmental public health system depends principally on the financial health of state and local public health agencies, which are especially challenged during poor economic times. Effective use of resources requires that public health professionals can access timely, reliable, and uniform data to assess agency and system conditions and can use that information to support decisions. PHUND\$ responds to that need for data.

The Benefit

PHUND\$ was created to do the following:

- Provide public health agencies with the ability to proactively assess their financial and operational performance;
- Help NACCHO describe and monitor the financial health and sustainability of the public health system;
- Promote uniform public health financial management practices;
- Advance practices that promote quality in public health; and
- Increase public health agency transparency.

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Explore how PHUND\$ can help your agency by visiting <http://phunds.naccho.org>.

FAQs

What is PHUND\$?

This Web-based public health financial data collection and analysis portal, hosted by NACCHO, collects public health agency financial data and generates feedback on financial and operational conditions through dashboards, benchmarking, ratio and trend analyses, and analysis of the financial performance of programs.



Who uses PHUND\$?

Local and state health departments and other public health agencies benefit from using PHUND\$.

How are PHUND\$ data collected?

Public health agencies voluntarily enter their financial data into a Web-based system. Confidentiality is a core value of PHUND\$—data collected in PHUND\$ are identifiable only by the reporting agency and NACCHO.

What topics does PHUND\$ cover?

RATIO TRENDS—Data on ratio trends help agencies answer questions such as the following:

- What are demographic and economic indicators that could impact my agency's financial status?
- How many programs must be subsidized because they cannot operate fully from dedicated or self-generated revenues?
- Are my agency's administrative costs reasonable?
- What agency expenses, if any, need to be reduced?
- What drives my agency's success and declines?
- Can my agency forecast possible declines in revenue?

BENCHMARKING—Data collected from public health agencies provide benchmarks for analysis and reporting.

- Users can select from a set of benchmark criteria (e.g., population size, region, scope of services) that set the parameters for the comparative analysis of the agency's indicators to peer LHDs.
- Agencies can use benchmark information for strategic management purposes such as quantifying the need to diversify revenue streams; implementing new and improved business and operational practices; and identifying areas needing cost analysis.

DATA TRENDS—Without the aid of quantitative financial analysis, trends in accounting, demographic, and operational data may be trapped in accounting systems and not used to drive decisions. In PHUND\$, reports on data trends provide a multi-year panoramic view of patterns of financial and operational performance. Agencies can use this information to identify areas that need strengthening and to reinforce areas that are performing well.



How can public health agencies use PHUND\$ information?

Once agencies enter their data, PHUND\$ will automatically produce key ratios for performing financial ratio analysis; provide an opportunity for agencies to benchmark their data against that of other agencies with similar populations, budgets, geographic regions, or other characteristics; and produce comprehensive analyses that they can monitor regularly.

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1100 17th St, NW, 7th Floor Washington, DC 20036

P 202-783-5550 F 202-783-1583

www.naccho.org

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Anatomy of a Public Health Agency Turnaround: The Case of the General Health District in Mahoning County

Peggy A. Honoré, DHA; Matthew Stefanak, MPH; Scott Dessens, CPA

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A turnaround describes an organization's ability to recover from successive periods of decline. Current and projected declines in US economic conditions continue to place local public health departments at risk of fiscal exigency. This examination focused on turnaround methodologies used by a local public health department to reverse successive periods of operational and financial declines. Illustrations are provided on the value added by implementing financial ratio and trend analysis in addition to using evidence-based private sector turnaround strategies of retrenchment, repositioning, and reorganization. Evidence has shown how the financial analysis and strategies aided in identifying operational weakness and set in motion corrective measures. The Public Health Uniform Data System is introduced along with a list of standards offered for mainstreaming these and other routine stewardship practices to diagnose, predict, and prevent agency declines.

KEY WORDS: financial analysis, financial management, public health finance, public sector turnaround

The nation's public health system ensures conditions for a healthy population. Governmental public health agencies, given their legal mandates to deliver population-level services, for example, prevent the spread of disease, distribution of pharmaceuticals, and assure food and water supply safety, are the backbone of the system. Agencies weakened by financial and operational declines are unable to effectively fulfill these mandates and, as such, place the population and entire system at risk.

Boyne and Meier describe a turnaround as "a recovery in performance after a period of organizational decline."^{1(p835)} For public sector organizations such as school systems, a turnaround reflects the ability to reverse chronic underperformance of educational achievement.² In the private sector, turnaround is a business concept used to describe an organization's ability to regain solvency. Although there is no universally accepted definition of a *turnaround*, one business definition describes it as the movement of a business to a profit from a loss position in 1 to 2 years.³ Such movements to turnaround from dramatic declines often requires operational changes; however, research shows that despite these efforts, 70% of desired change initiatives actually fail.⁴

There is an abundance of literature on the success and failure of turnaround strategies in the private sector; however, research and analysis on the decline and recovery of public organizations is sparse.⁵ The focus of this article is on the analytical tools and strategies used to reverse the decline and bring about the subsequent turnaround in the operational and financial condition of a local public health agency. Specifically, we will explore the role of ratio and trend analysis as an operational and financial risk mitigating tool while also examining the application of private sector turnaround strategies, that is, retrenchment,

Author Affiliations: College of Health, University of Southern Mississippi, Hattiesburg (Dr Honoré); General Health District in Mahoning County, Youngstown, and Northeast Ohio Medical University, Rootstown, Ohio (Mr Stefanak); and School of Public Health, Louisiana State University Health Sciences Center, New Orleans (Mr Dessens).

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Correspondence: Peggy A. Honoré, DHA, College of Health, University of Southern Mississippi, Hattiesburg, MS (peggy.honore@hhs.gov)

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repositioning, and reorganization, shown to reverse organizational declines.^{1,5}

● Mahoning County Health District

The General Health District in Mahoning County (Mahoning Health District) is located in northeastern Ohio. The Mahoning Health District includes the townships and villages of Mahoning County and contracts with the cities of Campbell, Canfield, and Struthers. The Mahoning Health District is an academic health department that is affiliated with Northeast Ohio Medical University. Mahoning Health District serves 172 000 people and has 44 programs supported by 50 full time equivalent and a \$5 million annual budget. Also, Mahoning Health District provides the traditional range of public health services found in a Ohio local health department (LHD), such as disease monitoring, communicable disease investigations and control, child and adult immunizations, public health nuisance complaint investigations, inspection of water wells and septic systems, and restaurant licensure. In addition to these traditional services, the Mahoning Health District operates a drinking water testing laboratory, an adult day care center for independent living seniors, and specialty clinics for treatment of tuberculosis and travel medicine.

Northeastern Ohio, a region known as the Rust Belt, has experienced economic difficulties for many years, especially in the cities of Youngstown and Warren. Hemorrhaging of manufacturing jobs in the region began 30 years ago and northeast Ohio has struggled ever since.⁶

● Mitigating Risk to Improve Financial Health

Largely because of depressed US economic conditions, in November 2010, 44% of LHDs had budgets lower than the previous fiscal year.⁷ Organizations can survive in strong economies despite bad management practices. However, during periods of economic downturns, poorly managed organizations become extremely vulnerable.⁸ The LHDs are especially subject to these vulnerabilities. Historically, LHDs lack revenue diversity and rely heavily on federal, state, and local government funding. In 2010, only 14% of LHDs funding was acquired through fees and other nongovernmental sources.⁹ Local health department's funding is often cut during economic downturns because of the decline in government revenue collections. Consequently, lack of basic financial analysis to identify trends and isolate any problems put them at risk of financial and ultimately operational declines.

Critical to sustaining desired organizational performance and financial health are sound risk mitigation practices to effectively diagnose, predict, and prevent fiscal exigency.¹⁰⁻¹³ Risk mitigation should be routinely practiced and not deferred until crisis situations such as an economic downturn. Building risk mitigation practices into a government agency's quality management systems is critical. Government quality management systems standards issued by the International Organization for Standardization note that the ability to effectively fulfill agency mandates requires sound management over resources coupled with strategic adoption of quality management systems.¹⁴

An objective of financial management systems is to reduce risk by unveiling information on the relationships among the various elements in an organization.¹⁵ Financial analysis, one risk mitigation tool in a financial management system, is beginning to be embraced in public health. Ratio and trend analysis, a universally accepted method of assessing financial health, is used to create measures to monitor changes in operational and financial status and, consequently, alert leaders to operating and fiscal problems.^{15,16} These measures of performance assist in bridging knowledge gaps to proactively identify declines and set in motion turnaround strategies to prevent full failures.¹⁷ Such practices of routine data collection and analysis are integral components to successful turnaround strategies.^{18,19} And, in fact, studies show that the use of quantitative data can predict and prevent failures.^{16,17}

Given the heavy reliance on government funding and less on self-generated revenues, public health agencies have a propensity to concentrate on budgeting functions and less on the analysis of actual revenue and expenditure patterns in the agency. Missing from typical budgeting practices are the benefits of comprehensive ratio and trend analysis that promotes practices at a minimum to identify (a) revenue and expenditure trends, (b) unsustainable programs with expenditures exceeding revenues, (c) lack of revenue diversity, (d) mission misalignments, and (e) comparisons of administrative to programmatic expenses. In 2002, the Government Finance Officers Association, in fact, issued a policy statement endorsing these concepts as a standard management practice.²⁰

● Application of Ratio and Trend Analysis

Recognizing the need to strengthen analytical practices, the Mahoning Health District made the decision to implement the concepts for financial analysis in the agency at the end of 2007. The desire to uncover the drivers of the financial difficulties, strain on the agency budget due to the loss of some revenue streams, and

bleak economic outlook drove this decision. The analysis identified severe financial deficits in 2006 and 2007 (Figure 1). The agency used this information to implement strategies that subsequently reversed the declines to a turnaround position in 2008 and sustained through 2009 (Figure 1).

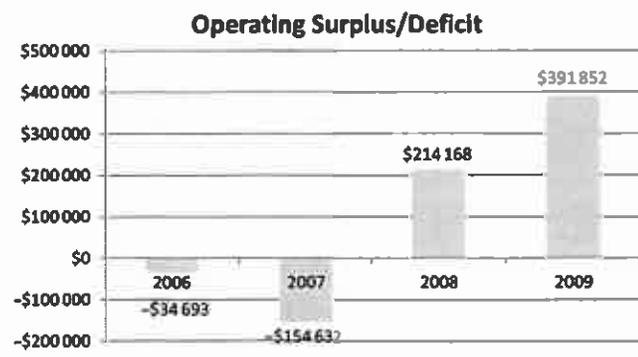
Process

Using a preformatted electronic spreadsheet for ratio and trend analysis made available on a national Web site (<http://www.publichealthfinance.org>), the agency was able to populate many of the data fields with readily available revenue, expenditure, program, and demographic data. Other organizational data such as the number of programs with a completed cost analysis were also collected to track trends in analytical practices. The initial analysis comparing 2006 and 2007 trends revealed staggering declines in the financial health of the agency. As shown in Figure 1, the total operating deficit (total expenditures that exceed total revenues) for 2006 and 2007 were \$34 693 and \$154 632, respectively.

Total margin (total revenues minus total expenditures divided by total revenues) measures operational health and a negative value indicates a deficit position. It measures the amount of surplus or deficit generated by each dollar of revenue. The Mahoning Health District total margin was -0.7% in 2006 and declined greater in 2007 at -3.2% (Figure 2).

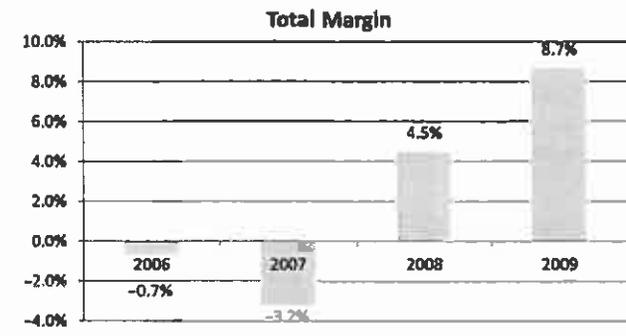
Trends in 2006 and 2007 of flat total revenues while expenditures continued to increase explain the operating deficit and negative total margin (Figure 3). Reversal of this trend (arrow in Figure 3) signals a successful movement toward a turnaround.

FIGURE 1 ● Mahoning Health District Operating Surplus/Deficit^a Trends.



^aOperating surplus or deficit is calculated by subtracting total expenditures from total revenues. A negative value indicates a deficit position.

FIGURE 2 ● Mahoning Health District Total Margin^a Trends.



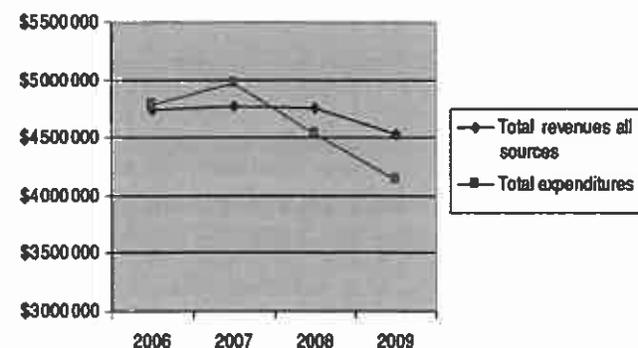
^aTotal margin is calculated by subtracting total revenues from total expenditures and dividing the value by total revenues.

Isolating problems

Isolating the conditions that fuel a deficit position is critical to reversing a financial decline and for initiating strategies to achieve a successful turnaround. A close examination of the ratio and trend values revealed several areas of concern as described later.

Trend analysis in 2006 and 2007 revealed that expenditures continued to increase (3.1%) but a comparable increase in total revenues (0.6%) was not achieved (Figure 3). However, although the total of all agency revenues were flat (0.6%), when comparing the 2 periods, significant program-specific revenue declines were seen in Medicare (-47.6%), environmental health (-6.2%), and the laboratory (-12.2%). When combined, the 3 revenue categories declined from representing 34% of total revenues to 31%. Also, while salary expenditures decreased by 7.7%, administrative expenditures continued to increase by 2.2%. Unless there are sufficient inflows of revenue to support administrative increases, these increases typically result in a reduction of revenues available for programmatic activities. The general fund balance (allowable under Ohio law) was reduced by 22.4% in 2007 to fund the deficits.

FIGURE 3 ● Mahoning Health District Revenue and Expenditure Trends.



The analysis revealed that 2 programs, Adult Day Services (ADS) and the Laboratory, were significant drivers of the agency's deficit in 2006 and 2007 (Table 1).

In 2006, the ADS deficit of -\$59 218 was the largest contributor to the agency's declining position. In 2007, the ADS deficit increased to -\$66 913, and, when combined with the laboratory deficit of -\$80 468 both programs accounted for 95% of the overall agency deficit for that year. The 2007 total margin for ADS and the laboratory were -74.2% and -23.2%, respectively. The analysis provided concrete evidence regarding the lack of sustainability in both programs and highlighted the need to rein in expenses and increase revenues in these programs and others across the agency. A discussion is provided later on private sector turnaround strategies implemented to reverse the deficit trends across the agency and with special emphasis on ADS and the laboratory as shown for 2008 and 2009 in Table 1.

Adult Day Services

The Mahoning Health District began offering ADS in 1974 with 100% of its costs supported by federal Title III funds. However, by 2000, federal grant support decreased to 40% of operational costs. The growing need for ADS in communities with large and growing senior populations like the Mahoning Valley drove the Mahoning Health District to create the program in the early 1970s. Later that decade, the closure of steel mills in Youngstown and subsequent economic downturn played a role in identifying community need for the program. Many family members of elderly residents in need of services relocated from the area in search of work opportunities and as a result, the elderly residents were left behind without family resources for independent living.

Laboratory

Created in 1993, the Mahoning Health District environmental public health laboratory is certified to provide drinking water, lead paint, and mold analysis. The Laboratory provides services to more than 125 public and private sector clients in the region. Local government landfill waste disposal fees were the primary revenue

source for the Laboratory, but over time, operational costs have escalated beyond this funding structure.

● Private Sector Turnaround Strategies

Mahoning Health District leadership focused on turnaround management strategies to reverse the financial and operational declines. In addition to introducing routine financial management practices, the agency also initiated private sector turnaround strategies—retrenchment, repositioning, reorganization—that are supported with empirical research.⁵

Retrenchment

Retrenchment is an efficiency strategy characterized by reductions in size and scope of an organization. Typically, management strategies for service and product lines that fuel declines are cut and are coupled with the scaling back of operations to gain efficiencies. Eliminating programs and services can be challenging for public sector managers because they often cannot eliminate mission relevant or legally mandated functions. Retrenchment activities for the Mahoning Health District are presented in Table 2 and described later.

Workforce

Many of the strategies centered on methods to achieve greater efficiencies by reducing the size and cost of the workforce. Three of 11 retirement eligible employees accepted a retirement cash incentive. Employees volunteering for unpaid time off saved the agency \$50 000. Part-time staff hours were cut to the minimum required to maintain services. The most significant retrenchment strategy was the management team's (including the health commissioner) willingness to accept a voluntary pay freeze and reduction to a 4-day workweek for the remainder of the year (2008) which saved more than \$100 000. A request to the agency's collective bargaining unit for freezes in negotiated pay raises and a 4-day workweek was declined, and subsequently, 6 bargaining unit members were laid off.

Business processes

The agency put in place an accelerated schedule of program cost analyses. A business process analysis and redesign of the agency's communicable disease control program resulted in the consolidation of this function in a new composite organizational unit, freeing public health nurses to provide other billable services to their clients.²¹ The health promotion and

TABLE 1 ● Operating Surplus/Deficit by Category

	2006, \$	2007, \$	2008, \$	2009, \$
Adult Day Services	(59 218)	(66 913)	4602	31 695
Laboratory	5566	(80 468)	(28 794)	13 708
All other agency programs	18 959	(7 251)	238 360	346 449
Total agency deficit	(34 693)	(154 632)	214 168	391 852

assessment functions were also consolidated into this new composite unit.

Scope of services

Laboratory staff hours increased to secure new clients who required a shorter turnaround times for water test services. The tobacco control program was eliminated because funding was cut by the state.

Repositioning

Repositioning emphasizes innovation and growth. Empirical studies provide strong evidence that repositioning positively impacts performance.⁵ Central to the repositioning strategies of the Mahoning Health District were innovative approaches to generate new revenue streams as presented in Table 2 and discussed later.

Innovation and growth

Agency innovation and growth strategies included the reassignment of clinical, environmental, and support staff to provide services reimbursable by Medicaid, grants, or other third-party payer sources. Some technology and marketing services were also in-sourced. By placing emphasis on increasing its daily census and recruiting more Medicaid and self-pay clients for the agency's ADS center, reimbursements from those sources nearly doubled within a year and reduced the dependence on dwindling federal grant funding that supported only 40% of the center's costs in 2008. A new marketing campaign to recruit more regional public and private sector clients for water and waste water compliance testing generated more service volume for the environmental public health laboratory and turned a -23.2% total margin in 2007 into a 8.4% total margin in 2009. The acquisition of new laboratory equipment through a newly renegotiated agreement with the Mahoning County's largest landfill enabled the laboratory to reduce costs by batch processing samples from private well owners participating in the agency's free testing program funded by the landfill agreement.

Reorganization

Changes in leadership and management are the most obvious descriptions of reorganization. Reassessing planning strategies and shifts in organizational culture are also classified as reorganization in empirical studies.⁵ The Mahoning Health District, given its relatively small management structure, did use some reorganization strategies (Table 2) but to a lesser degree than retrenchment and repositioning strategies.

Strategic planning and implementation

Reorganization strategies began in 2008 and were identified as priorities in the organizational strategic plan developed in 2009-2010. The plan includes objectives for continuous improvement of the agency's financial reporting system, increasing financial awareness among board members, fund managers and program staff, and using financial ratio and trend analysis to monitor financial performance. Other reorganizational strategies include the elimination of middle management positions through attrition (4 of 11 management positions since 2008), pooling and cross-training of clerical support staff for assignment when and where needed in the agency, and rehiring retired employees on a part-time basis to reduce payroll and benefits costs. The debut of these reorganizational changes also coincided with the agency's participation in the beta test of the Public Health Accreditation Board's national voluntary accreditation standards in 2009-2010. The leadership of the agency regarded participation in the beta test as an opportunity to assess the impact of these turnaround strategies on the agency and its readiness for accreditation. The results of this 2010 beta test encouraged leadership at the Mahoning Health District Board of Health to sustain these turnaround strategies and continue preparations for agency accreditation.

● **Turnaround Results**

Dramatic results followed the implementation of routine quantitative financial analysis practices and turnaround strategies in Mahoning Health District. The operating surplus at the end of 2009 was \$391 852, an 82% increase over 2008 (Figure 1). Also, in 2009,

- total margin increased to 8.7%;
- the Laboratory's revenue increased 24% whereas expenditures were held to an 11% increase;
- ADS revenue increased 23% whereas expenditures were held to an 18% increase;
- federal revenue increased 31.1%;
- fee revenue increased 10.2%;
- total expenditures decreased 8.9%;
- fringe benefit expenditures decreased 6.1%;
- administrative expenditures reduced by 13%; and
- a cost analysis was completed on 20 of the agency's 44 programs, a 33% increase over 2008.

● **Discussion and Recommendations**

Turnaround strategies can result in 3 potential outcomes: terminal organizational decline, continuous

TABLE 2 • Private Sector Turnaround Strategies Applied to Mahoning Health District

Retrenchment	Repositioning	Reorganization
Pay freeze and 4-day paid workweek for management team	Reallocation of clinical, environmental health and support staff time to services reimbursable by Medicaid, grants, and other sources	Creation of new composite organizational units
Retirement cash incentives for retirement-eligible staff	Focus on performance measurement of priority services to stakeholders, eg, response times to nuisance complaints from local officials, point-of-sale home inspection requests	Creation of strategic plan to maintain financial stability and improve financial awareness among board, management, and staff
Layoffs of bargaining unit staff	In-sourcing of IT and media consultant services	Goals set for cash reserve
Mandatory cuts in part-time staff hours	Increases in regulatory and service fees toward the goal of full cost-recovery	Elimination of middle-management positions through attrition
Solicitation of volunteers for unpaid time off	Recruiting Medicaid-eligible and self-pay adult day care clients to improve payer mix	Pooling of clerical support staff for assignment when and where needed in the agency
Retire-rehire of senior employees to reduce benefits costs.	Increasing adult day care daily census to utilize full capacity	
Increase part-time laboratory staff hours to offer faster turn-around time on results to new clients	Solicitation of contributions from clients and family members able to pay	
Elimination of tobacco control program defunded by state	Marketing campaign to increase number of public and nonprofit sector clients for laboratory services	
Abolishment of health promotion and assessment unit and reassignment of remaining staff to new composite organizational unit	Investment in new laboratory equipment to increase productivity	
Consolidation of disease surveillance duties into new composite organizational unit		
Deferred supplies purchases, IT upgrades and vehicle replacement		
Renegotiation of facilities, leases, and mobile phone service plans		
Cost analyses on agency programs.		

Abbreviation: IT, information technology.

poor performance, or successful turnaround.⁵ Mahoning Health District achieved a successful turnaround (Figures 1 and 2) with the aid of tools for financial analysis and turnaround strategies that began at the end of 2007. Figure 3 isolates the exact point in time when revenues returned to levels that exceed expenditures.

Many of the improvements can be linked directly to the 3 turnaround strategies:

- Retrenchment activities aided in reducing fringe benefit, administrative, and total expenditures.
- Repositioning activities contributed to increases in revenues and especially for achieving solvency in ADS and the Laboratory.
- Reorganization activities emphasized improving financial awareness at all levels of the agency.

When combined, these strategies resulted in increases in revenues and decreases in expenditures that

positively associate, at a minimum, with improvements in total margin and operating surplus.

Achieving goals must include cooperation at all levels throughout the agency; however, adoption of successful turnaround strategies is driven by organizational leadership.¹⁶ Agency leadership recognized the value added by combining risk mitigation practices, such as routine ratio and trend analysis, with evidence-based turnaround strategies borrowed from the private sector.

As noted in the International Organization for Standardization quality standard, agency leaders have a fiduciary responsibility to ensure stewardship over resources to sustain programs and services.¹⁴ Such practices promote *service level solvency*, a concept described as “the ability to provide needed and desired services at the level and quality required for the basic health, safety, and welfare of the community.”^{22(p.31)} Stewardship practices should be *proactive, vigilant, risk*

reducing, and transparent, as illustrated by the activities provided in this examination and are consistent with the US Department of Health and Human Services aims for quality in public health.²³

The recent development of a *Public Health Uniform Data System* funded by the Robert Wood Johnson Foundation should support the implementation of stewardship practices. The Public Health Uniform Data System is modeled, in part, on the preformatted electronic spreadsheet used by Mahoning Health District in this case study. It is designed to collect a uniform set of public health financial data and will provide LHD users with timely financial analysis (eg, dashboard, benchmarking, ratio and trend analysis, program sustainability analysis) once data are entered. The Public Health Uniform Data System will aid in mainstreaming these analytical practices across LHDs. Critical to understanding the factors that drive financial and operational problems is timely and reliable information.¹⁵ Researchers and others will benefit by having access to uniform data on how the public health system is financed. Public Health Uniform Data System is hosted on the National Association of County and City Health Officials Web site (<http://www.naccho.org>).

As additional steps to create a culture for stewardship practices, public health should consider a set of standards to aid with ensuring the sustainability of the public health system. Suggestions include the following:

- Establish a uniform definition of LHD financial sustainability.
- Develop a composite local health agency sustainability index that includes measures of agency as well as community financial and economic health.
- Advance best practices for financial transparency and uniform practices for quantitative financial analysis¹⁷ by promoting the use of the Public Health Uniform Data System.
- Build practices for uniform financial analysis and measures of financial health into public health agency accreditation standards.

Forecasts continue to paint bleak economic outlooks for LHDs. Waiting for the eye of these economic storms to take action is not a strategy that is consistent with standards for sound fiscal management. It also does not provide evidence of public health as good stewards of public investments. Action to mitigate these risks is a safe approach to prevent dramatic declines that threaten sustainability of the public health system.

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- » [Enter New Data \(Short Form\)](#)
- » [Data Dictionary](#)

Data Dictionary

Term	Definition
Administrative Expenditures	Operating expenses to perform support functions other than those directly linked to public health services or programs. Categories include: Health Officer/Agency Director, Non-clinical Administrative & Fiscal Services, Legal, Policy & Evaluation Strategic Planning, Government Relations, Library, Information Technology and Communications & Marketing. This category does not include the costs associated with eligibility determination services, cashiering, medical records, laboratories, or construction.
Agency Program	Activities typically aligned with organizational mission and funded through dedicated or self-generated funding. Examples include: Health Disparity, Home Health Care, Environmental Health, Maternal & Child Health Care, Communicable Diseases, Public Health Preparedness, etc.
Annual Operating Budget	A fiscal plan for providing programs and services for a single year.
Budget	A plan used to allocate revenues and expenditures to accomplish an organization's objectives for a given period of time.
Budgeted Expenditures	Funds (monies) that are expected to be spent by the LPHD for the provision of public health services and are included in the budget for an upcoming budget period
Budgeted Revenues	Funds (monies) that are expected to be received or earned by the LPHD for the provision of public health services and are included in the budget for an upcoming budget period
Capital Expenditures	Costs incurred by the LPHD for the purchase of machinery, buildings, and/or equipment.
Chronic Diseases Prevention Expenditures	Costs incurred by the LPHD to prevent the occurrence of chronic diseases, including cancer, heart disease and strokes, and diabetes.
Chronic Diseases Prevention Revenues	Funds (monies) received by the LPHD to prevent the occurrence of chronic diseases, including cancer, heart disease and strokes, and diabetes.
Communicable Diseases Prevention Expenditures	Costs incurred by the LPHD to prevent the occurrence of communicable diseases, including immunizations and other prevention services such as comprehensive HIV/Aids risk reduction services for adolescents and improved contact investigation for TB cases.
Communicable Diseases Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the occurrence of communicable diseases, including immunizations and other prevention services such as comprehensive HIV/Aids risk reduction services for adolescents and improved contact investigation for TB cases.
Community Health Outcomes	Sometimes referred to as results of the health system; these are indicators of health status, risk reduction, and quality of life enhancement for a specific group of people (e.g., location, race, ethnicity, age, occupation, or other common bonds). Outcomes are long-term objectives that define optimal, measurable future levels of health status, maximum levels of disease, injury, or dysfunction; or prevalence of risk factors.
Contractual Services Expenditures	Monies spent for needed public health or administrative services provided by another vendor and managed by the LPHD through the terms of a contract.
Cost Analysis	The review and evaluation of each element of cost in a specific activity or program.
County Special Tax Levy	Funds (monies) received from a dedicated millage for public health - requires authorized language in law for a levy.
County/ City (Local) Government Revenues	Funds (monies) originating from local government, e.g. inside millage (Ohio), allocations from the Board of County Commissioners, taxing districts, property tax millage.
Customer	In public health, the customer is defined as the community, the client, the citizenry of the country/state /county, and other business and industry.
Dedicated Revenues	Dedicated funds (monies) that must be spent for specific purposes or programs
Dedicated Public Health Millage Rate	Tax rate authorized by a jurisdiction to raise revenue for public health services.
Disparity Identification/ Elimination Expenditures	Costs associated with the goals and actions of LPHD prevention programs to reduce health disparities among racial and ethnic minorities.
Emergency Medical Services (EMS) Expenditures	Costs incurred by the LPHD for the provision of emergency medical services to protect the health and safety of people requiring such services and/or to improve EMS and trauma systems through research and education of the public and EMS providers.
Emergency Preparedness Revenues	Funds (monies) received for planning, exercises and/or response related to public health emergencies such as hurricanes and other natural disaster preparedness and

	response, e.g. Includes activities funded by Pandemic Influenza grants and natural disaster preparedness and response.
Emergency Preparedness Expenditures	Funds (monies) used for planning, exercises and/or response related to public health emergencies such as hurricanes and other natural disaster preparedness and response, e.g. includes activities funded by Pandemic Influenza grants and natural disaster preparedness and response.
Entrepreneurship Revenues	Productive ventures undertaken by LPHDs involving some risk in order to produce profits or rewards for the organization, e.g. contracts with community businesses to develop and manage worksite wellness programs
Environmental Health	The application of multiple scientific disciplines to investigate the relationship between environmental factors and human health, and to prevent adverse health events that result from environmental exposures.
Environmental Health Fees	Payments collected from customers receiving Environmental Health services from the LPHD, such as septic tank permitting and inspections, water testing, and restaurant and mobile home park permits.
Environmental Health Revenues	Funds (monies) used for Environmental Health services and activities by the LPHD.
Environmental Health Expenditures	All fees and monies dedicated to or generated by the Environmental Health Department of the LPHD. Environmental Health fees and funds (monies) are generated in part by permitting and inspection services associated with the following activities and programs: restaurants, local ordinances, public health nuisance complaints, septic tank, private & public water wells, tattoo parlors, biohazard waste, public swimming pools, enforcement fines/penalties, etc.
Equipment Expenditures	Costs associated with the purchase of articles or physical resources necessary for the operation of the LPHD, e.g. furniture, computers, laboratory meters, scales, etc.
Expenditures	Any funds paid for the provision of activities within the organization – Modified accrual term compared to term Expense in Accrual system of Accounting
Expenses	Any cost associated with the provision of activities within the organization.
Federal Pass-through for County Public Health from State Revenues	Federal funds to a local agency that are received through the state and are not given directly to a local agency from a federal source
Federal Direct (not through State Health Office) Revenues	Funds received directly from Federal sources
Federal Revenues	All income received from the federal government, excluding Medicaid/Medicare reimbursements. Examples of federal agencies allocating funds for public health services include CDC, DHHS, Dept of Homeland Security, etc.
Fees	Funds (monies) received from the collection of fees for services provided
Financial Competencies	LINK to Public Health Financial Management Competencies
Financial Management	Specifying and obtaining objectives, safeguarding and making optimum use of resources, achieving aims and enabling something to happen according to planned budgets.
Fiscal Year (FY)	The accounting period used for calculating annual financial information. A fiscal year can start with any month but extends for a 12 month period. For example, the federal government fiscal year begins on October 1st and ends on September 30th.
FQHC (Federally Qualified Health Center) 330 Funding	Federal grant funding for a federally qualified health center. Section 330 of the Public Health Service Act defines federal grant funding opportunities for organizations to provide care to underserved populations
Fringe Benefits Expenditures	Benefits to an employee paid for by the agency. Examples: group health, dental, life insurance; and contributions to employee retirement.
Full Time Equivalent (FTE)	A measure of staffing levels calculated by dividing the total number of part-time work hours at a facility by the length of the normal full-time work week, and adding the resulting number to the number of full-time persons employed at the facility. An FTE equals 2080 hours.
General Fund Balance	Cumulative funds (monies), reflected in the accounting system, retained after all expenditures and other liabilities have been paid, and all revenue has been recorded.
Grants (Block)	Federal funds (monies) distributed to State or Local Public Health Departments with general provisions on the use of the funds (Examples: Preventive Health and Health Services Block Grant, Maternal and Child Health Block Grants, etc.)
Grants (Solicited)	Typically used to describe amounts of money solicited and received by an organization or reimbursed to an organization for a specific purpose and identified in a formal award notice or agreement from grantor for services. (Examples: Robert Wood Johnson grants, HRSA Grants, Victims of Criminal Acts Grants, etc.)
Grant Revenues, Total	All funds (monies) received from grants, includes categorical, solicited, and block grants.
Health Disparity Programs	Programs focused on addressing differences in health status among distinct segments of the population including differences that occur by gender, race or ethnicity, education or income, disability, or living in various geographic localities.
HIV/AIDS Prevention Expenditures	Costs paid by the LPHD to prevent the occurrence of HIV/AIDS in a jurisdiction's population
HIV/AIDS Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the occurrence of HIV/AIDS in a jurisdiction's population
Home Health Care	Health care services provided in the home on a part-time basis for the treatment of an illness or injury, and covered by Medicare only if skilled care is needed and required on an intermittent or part-time basis.
Home Health Revenues	All funds (monies) received from Home Health Care Programs.

Home Health Expenditures	Costs paid by the LPHD for Home Health Care Programs.
Hospital Revenues from Millage Rate Dedicated to Public Health	Tax funds (monies) generated for hospitals or hospital districts through a dedicated millage rate authorized by a local jurisdiction and dedicated to the provision of public health services. The millage rate (also known as the tax rate) is a figure applied to the value of property to calculate property tax liability. One "mill" is one dollar of tax on every thousand dollars of taxable value.
Immunizations Expenditures	Total immunization costs, includes vaccines, staff salaries, medical supplies
Immunizations Revenues	All funds (monies) generated from Immunization services.
Injury Prevention Expenditures	Funds (monies) paid for programs and services that target the prevention of unintentional injuries
Injury Prevention revenues	Funds (monies) received for programs and services that target the prevention of unintentional injuries
Interest Revenues	Funds (monies) generated from interest earned on cash deposits or investments in securities, bonds, etc.
Jurisdiction Poverty Rate	Published Poverty Rate for the Agency's jurisdiction
Laboratory Expenditures	The sum of all costs for laboratory tests, internal and external, and all expenditures associated with the operation of a laboratory, such as salaries for laboratory personnel.
Laboratory Expenditures – On-site	The sum of all costs for on-site laboratory tests and all expenditures associated with the operation of a laboratory, such as salaries for laboratory personnel.
Laboratory Expenditures – Contract	The sum of all costs for laboratory tests performed externally under contracts.
Liability Days for Unused Vacation and Sick Leave (Includes Comp Time)	The sum of the number of days of unused vacation and sick leave for each employee.
Local Dedicated Public Health Property Tax Revenue	Locally dedicated property tax authorized by a local jurisdiction to fund public health services.
Local General Revenue	Funds (monies) raised through local (city or county) means that may be used for any purpose
MCH (Maternal, Child Health) Revenues	Funds (monies) received for the provision of health services to pregnant women, mothers and young children
MCH WIC (Women, Infants, & Children) Revenue	Federal funds (monies) received by many LPHDs to support WIC, a special supplemental nutritional program for pregnant women, new mothers and their infants and children.
MCH Clinic Revenues	Funds or monies (block grants, special grants, fees, local general revenue, etc.) that support the provision of clinical or medical services for pregnant women, mothers, and their infants and young children.
MCH Clinic Expenditures	Funds (monies) spent on the delivery of services for WIC clinical services
MCH Community Program Revenues	Revenues (block grants, special grants, fees, local general revenue, etc.) that support the provision of health services such as outreach, parent education, child-birth classes, smoking cessation, etc. in community settings such as neighborhood community centers, schools, family homes, etc.
MCH Community Program Expenditures	Funds (monies) spent on the provision of health services such as outreach, parent education, child-birth classes, smoking cessation, etc in community settings such as neighborhood community centers, schools, family homes, etc
MCH (Maternal, Child Health) Expenditures	Fund (Monies) spent for the provision of health services to pregnant women, mothers and their infants and young children.
MCH WIC (Women, Infants, & Children) Expenditures	Funds (monies) spent on the delivery of services for the WIC program.
Median Population Age	The age which divides the population into two equal-size groups, one of which is younger and the other older than the median.
Medicaid	A federal/state health insurance program for people who have very limited incomes and that meet certain criteria (pregnant, child, disabled or elderly, etc.).
Medicaid Revenues	All income received from Medicaid.
Medicare	A federal health insurance program for people 65 or older, disabled, with end-stage kidney disease, and persons eligible due to a deceased family member.
Medicare Revenues	All income received from Medicare including Medicare HMO payments.
Medical Services Expenditures (MCH, STD, HIV/AIDS, TB, School or Work Physicals, Family Planning Services, Comprehensive Primary Care, and other clinical services.)	All costs associated with the direct provision of medical or clinical services to patients of the LPHA, including follow-up care and nurse case management. Does not include outreach services, surveillance activities, or partner notification.
Medical Services Revenues (MCH, STD, HIV/AIDS, TB, School or Work Physicals, Family Planning Services, Comprehensive Primary Care, and other clinical services.)	All funds(monies) generated through the direct provision of medical or clinical services to patients of the LPHA, including follow-up care and case management. Does not include outreach services, surveillance activities, or partner notification.
Minority Population	% of Total Population that are minorities
# of Programs with Expenditures that Exceed Dedicated or Self-Generated Revenues	Total of Programs in the Agency that have revenues that cannot cover program expenditures. (Program operates in a deficit position)

# of Fiscal Staff with Public Health Financial Management Competencies	Total # of agency staff who have been fiscal responsibilities and who have been educated or trained in financial management
# of Programs with a Cost Analysis	Total # of agency programs that have a completed cost analysis
One-Time Revenues	Money that comes into an account from a non-repeating source and has a duration period of one year. Grants for periods of more than one year are not included in this category.
Oral Health Expenditures	All costs associated with the operation of the Oral Health Program
Oral Health Fees	Payments received by the LPHD from patients receiving oral health services.
Oral Health Revenues	All funds (monies) dedicated to or generated by the Oral Health Program
Other Fees	The sum of all fees from any other sources beyond those already provided
Other Revenues	Funds (monies) from any sources other than those already provided.
Outcome Measure	An indicator that measures the effect of a program service, or department in achieving desired results. Outcome measures must be clear, cost effective, relevant, significant, practical, verifiable, linked to funding, result based and reflective of the mission or goals.
% Medicaid	% of Population in the jurisdiction that are Eligible for Medicaid
% of Jurisdiction's Population Uninsured	% of Population in the Jurisdiction that are Uninsured
Patient Services (including Oral Health) Accounts Receivables	Claims held against all third party payers for money owed plus customer fees for patient services provided by the LPHD.
Patient Services (including Oral Health) Accounts Receivables Written Off	Claims deemed uncollectible that are held against all third party payers for money owed, including patient co-pays and fees, for patient services provided by the LPHD.
Patient Fees	All fees collected from customers, including co-pays, in the clinical, primary care, immunization, and communicable diseases programs of the LPHD. Examples include flu shots, family planning services, communicable disease services, immunizations, and primary care services. Revenues from third party payers, e.g. Medicaid, Medicare, or Blue Cross Blue Shield, are not included in this category.
Pharmacy Expenditures	The sum of all costs for pharmacy products, internal and external, and all expenditures associated with the operation of a pharmacy, such as salaries for pharmacy personnel. (Enter values for immunization revenues and expenditures in immunization revenue and expenditure fields.)
Population	Total number of people living under the jurisdiction of the local health department.
Population below Poverty	Percent of the total population living below the federal poverty threshold in a jurisdiction
Population Under 18 Years Old	Total number of people living under the jurisdiction of the local health department who are under 18 years old.
Population Who Are Age 65 or Older	Total number of people living under the jurisdiction of the local health department who are age 65 or older.
Prevention Expenditures	Costs paid to support services and activities that prevent the occurrence of diseases or injuries by reducing exposure to risk factors associated with or known to cause such diseases or injuries (primary prevention), identify and treat diseases in early phases (secondary prevention), and/or minimizes the effects of diseases and injuries on a person's well-being (tertiary prevention). Injury prevention programs such as Violence Prevention and Motor Vehicle Safety, chronic diseases prevention for cancer and heart and stroke disease, as well as communicable diseases prevention would be included in this category of revenues.
Prevention Revenues	Funds (monies) acquired to support services and activities that prevent the occurrence of diseases or injuries by reducing exposure to risk factors associated with or known to cause such diseases or injuries (primary prevention), identify and treat diseases in early phases (secondary prevention), and/or minimizes the effects of diseases and injuries on a person's well-being (tertiary prevention). Injury prevention programs such as Violence Prevention and Motor Vehicle Safety, chronic diseases prevention for cancer and heart and stroke disease, as well as communicable diseases prevention would be included in this category of revenues.
Prior Fiscal Year End Total for Patient and Oral Health Services Revenues	Total Patient and Oral Health revenues at the end of the prior fiscal year, used to calculate average daily patient revenue amount.
Prior Period General Fund Balance	Balance (as shown in accounting records) of the General Fund Balance for the Previous Fiscal Year
Private Insurance Revenues	Funds (monies) generated from private insurance plans, such as Blue Cross Blue Shield or Aetna, that fund health care services for patients seeking treatment for illness or injury or preventive health services, e.g. immunizations
Program Expenditures	Total costs for all LPHD programs, excluding administrative costs.
Public Health	Public Health is the set of organized community efforts that fulfill society's interest in assuring conditions in which people can be healthy by applying scientific and technical knowledge to prevent disease and promote health. The goal of public health is to improve the health status of the population, with careful attention to and respect for the perspectives and values of the diverse members of the community being served.
Restricted Revenues	Revenue legally reserved for specific purposes and includes federal and state funding for certain programs- also referred to as categorical funds. Examples: WIC, Family Planning, Healthy Start, Emergency Preparedness, Grants, & Environmental Health Fees.

Revenues (Total)	All monies and funding received from all sources.
Salary and Wages Expenditures	Gross salaries and wages for all staff, including contractors, for the fiscal year, before deductions, and also excludes employee benefits paid for by the employing agency. Also excluded are lump sums paid for contracted services.
School Health Expenditures	Economic costs associated with activities and services offered by public health and/or schools to promote students' health
School Health Revenues	Monies (funds) acquired to support activities and services offered by public health and/or schools to promote students' health
Staff with Fiscal Responsibilities	Staff with financial duties including advancing the agency mission within a framework of fiduciary responsibility; helping to ensure the fiscal activities are administered within approved resource allocations and accurately accounted for in financial records; assuring fiscal transactions comply with applicable policies, laws, regulations, rules, contracts, grants, donor restrictions and generally accepted accounting principles; and abiding by internal controls.
State Revenues	All income received through allocations, grants, and/or contracts with State government agencies, including the State Department of Health, Environmental Protection (DEP), Community Affairs (DCA), State of Emergency Preparedness, Medical Disability-BCMH, etc.
STD (Sexually Transmitted Diseases) Prevention Expenditures	Costs incurred by the LPHD to prevent the occurrence or spread of STDs in a jurisdiction's population
STD (Sexually Transmitted Diseases) Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the occurrence or spread of STDs in a jurisdiction's population
TB (Tuberculosis) Prevention Expenditures	Costs incurred by the LPHD to prevent the spread or occurrence of TB cases, including improved contact investigation
TB (Tuberculosis) Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the spread or occurrence of TB cases, including such services as improved contact investigation
Tobacco Control and Prevention Expenditures	Costs associated with preventing the use of tobacco products or control their use in the general public and prevent secondary exposure to tobacco smoke.
Tobacco Control and Prevention Revenues	Funds (monies) received by LPHDs to prevent the use of tobacco products or control their use in the general public and prevent secondary exposure to tobacco smoke.
Uninsured Individuals in a Jurisdiction	Number of individuals living under the jurisdiction of the LPHD who do not have health insurance.
Vital Statistics Fees	The sum of all fees collected from the issuance of birth and death certificates including ancillary fees.
WIC (Women, Infants, & Children) Revenues	Federal funds (monies) received by many LPHDs to support WIC, a special supplemental nutritional program for pregnant women, new mothers and their infants and children.
WIC (Women, Infants, & Children) Expenditures	Funds (monies) spent on the delivery of services for the WIC program
Write-Off	Elimination of a specific customer's or third party's account balance because of uncollectibility.
Year to Date (YTD)	A period of time starting at the beginning of the fiscal period or calendar year through the current date or the date of the most recent period. Common fiscal years are July to June or October through September (federal FY)

